



# YMCA TAUNTON

## Report and Accounts

31<sup>st</sup> August 2022

Charity Registration Number: -1152585

Accounts prepared by:  
Karen Nobes BA(hons), ACMA, CTA  
Pofden Accountants Ltd  
Poplar Farm  
Burtfe Rood  
Burtle  
Somerset  
TA7 8NB



## IMPACT REPORT 2021/22

*At YMCA Taunton, we are proud that we were able to have a significant impact on the communities we represent whilst undergoing extensive refurbishments to our facilities.*

### YOUNG PEOPLE INTERACTIONS

**17,570** Young People Attended Activities

**1330** Young Person Interactions (Youth Club)

**35** Young Carers Supported

**426** Young Carer Interactions

**62** Pre-schoolers Educated

Communications Friendly Status

**660** Children's Hot Meals

**447** Safe Holiday Spaces



"Thankyou for helping A learn new skills and gain confidence in everything she does."

A has come on leaps and bounds 'cause of you helping her grow. A will take all the skills she has learnt in nursery to school with her"

- Pre-School Parent



### COMMUNITY ENGAGEMENTS

**21,000+** Meals

**70** Young Carers Seasonal Gift Baskets

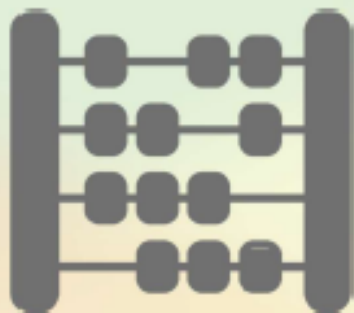
### COMMUNITY HEALTH AND WELLBEING ACTIVITIES

**30** Different Sports & Fitness Classes

**2** Community Cooks

**3** Mental Health First Aiders

**1** ASIST Caregiver



### INCOME

**£514,388**

**7** Volunteers

**7** Corporate Partners

**100%** Staff Believe YMCA Taunton Operates In A Socially Acceptable Manner

**YMCA Taunton**  
**Report of the Trustees for the Year Ended 31st August 2022**

**Welcome to the Annual Report for YMCA Taunton**

The trustees present their report with the financial statements of the charity YMCA Taunton for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2022). The legal name of the charity is: YMCA Taunton. YMCA Taunton, originally founded in 1855, is now constituted as a Charitable Incorporated Organisation. This status was established in 2013 and registered with the Charity Commission in England and Wales (CCEW) with charity number 1152585. The trustees of the charity are all individuals.

**Our purpose – What we do**

YMCA Taunton aims to encourage and nurture the physical, spiritual and intellectual development of young people within the Taunton Deane catchment area, with areas we serve categorised as being within the 20% most deprived in England<sup>‡</sup>. We are a Christian organisation but welcome all religious faiths and beliefs. The trustees have had regard to the Charity Commission's guidance on public benefit, in managing the activities of the charity. As a voluntary Christian organisation YMCA Taunton seeks to transform communities within the borough of Taunton Deane, so that children and young people, can truly belong, contribute and thrive. As a small charity, we feel we are more in touch with our local community and able to react quickly when situations and problems arise. As a member of a National Federation however, we also benefit from the extensive lobbying work carried out by the National Policy and Research Centre and through access to data that this centre is able to provide.

To achieve our objectives, we focus on providing opportunity and challenge to young people within a safe and supportive environment, through four key areas of work:

- Family work – We deliver a range of family services, including a preschool and holiday clubs
- Support and advice – We support young people during difficult times through a variety of initiatives
- Training and education – We seek to support young people through education and skills-based training
- Promote health and well-being across a range of programmes and individual tailored work

We also offer support to the wider community through a variety of recreational and other leisure time activities and by developing innovative, inclusive, and community-based solutions to social issues.

We continue to make a difference for the community and young people across the Taunton area.

Our strategy has seen a focus on developing income and upgrading facilities that will see the centre delivering community services for many years to come.

We have seen the centre build and flourish following the end of the Coronavirus Pandemic, with perhaps the most significant upgrades in both the property and on site facilities since the centre was first built, these include:

- Addressed major structural issues such as the roof valleys which frequently disrupted facilities and undermined the perceived quality of services
- Preschool SEN Room – constructed a dedicated room away from the main preschool space. This safe space offers a calming area that allows children to detach, relax and start to exercise 'self-regulation' skills as well as engage in learning through play activities in a quiet place with specific equipment and resources
- Preschool and social area flooring replaced
- Installed external double glazed opening windows on the viewing gallery to improve ventilation and light levels
- Converted an equipment store into a dedicated Fitness Suite specifically designed to appeal and encourage those who may experience barriers to improving fitness in a typical gym environment
- Transformed our Social area by installing thermal insulation, double glazed high level panels and double glazed opening windows and doors where previously there were none; improving the social space and creating a Community Café
- Installed replacement LED lights in the Sports Hall & Dance Studio to improve client experience and reduce electricity costs
- Refurbished and improved the kitchen

Despite the disruption from these improvements, the YMCA Taunton has enabled over 17,000 young person engagements, in excess of 1300 youth club attendances and educated 62 preschoolers over the course of the year.

Over 30 sporting activities are hosted at the centre, our 2 community cooks assisted by one volunteer chef have provided more than 650 hot meals to children, whilst our youth team have delivered open access youth services, supported 35 individual young carers and provided 447 safe spaces with engaging activities during school holidays throughout the year.

### **Fundraising activities during the year**

To deliver our core objectives, to support and nurture the development of young people, YMCA Taunton raises funds through grants, income generated through a range of over 30 different Sports and Fitness Classes and through the hire of a range of rooms and activity spaces.

Recovering from the impacts of Covid has seen overall business income (including grants and donations) for the year ending 31st August 2022 increase 65% to £514,388 compared to £311,818 in 2021, which includes £171,318 of grants towards building renovations.

Operating costs however, have been kept to a manageable level, resulting in a net operating surplus carried forward to reserves of £6,006. Along with our other fund-raising activities, Grants and Donations are a vital source of income. In addition to our 7 corporate partners (ASDA, Co-op, Lidl, Marks and Spencer, Morrisons, Sainsburys, B&Q) we would also like to acknowledge and thank our sponsors for their financial assistance in funding a variety of different initiatives:

- Avon & Somerset Police
- Co-op
- Barclays / SASP
- Public Health England
- Somerset West & Taunton Council
- Arnold Clark
- National Lottery Community Fund
- Allianz/ BJA
- Bridgwater & Taunton College
- YMCA South West Trust Fund
- Somerset Community Foundation

### **Financial Management**

All financial matters and policies are regularly reviewed by managers and the board of trustees and we continue to look for opportunities to increase our income and manage cash flow. The trustees consider the financial performance by the charity during the year to have been Satisfactory. The association has clear and robust financial policies in relation to expenditure and the security of the associations assets. All financial matters and policies are regularly reviewed by the board of trustees. This financial report was approved by the board of trustees on 23rd May 2023.

### **Reserves Policy**

YMCA Taunton's Reserves Policy sets out to maintain sufficient levels of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur, and to take account of potential risks and contingencies that may arise from time to time. Excluded from the Reserves Policy is income associated with Endowment and Restricted Funds. In order to make a judgement on the level of reserves required, the trustees have considered the risks in respect of expenditure, unrestricted income, where appropriate restricted income and where funds can only be realised by the disposal of a fixed asset. Also taken into consideration are any external identified potential major risks to income and expenditure. Our reserves policy is reviewed each year and reserves are regularly monitored by trustees. The Board are committed to building reserves up which currently stand as:

- Restricted Revenue Funds: £97,435
- Endowment Revenue Funds: £105
- Designated Funds: £133,035
- Funds available for the general purposes of the charity excluding fixed assets: Unrestricted Revenue Funds: £159,135

Total charity funds: £389,710

## **Staff**

We are pleased and grateful that the Covid 50b Retention Scheme supported us in retaining all of our staff over the COVID period. The Kickstarter Scheme enabled us to give paid work experience with on the job and certificated training to two long term unemployed individuals, one Kickstarter was retained and permanently employed. One apprentice completed their apprenticeship training and has been permanently employed.

## **Governance and Trustees responsibilities**

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity, and which are sufficient to show and explain the charity's transactions and enable them to ensure that their financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Trustees is made up of individuals who live locally and have expressed a desire to further the work of the YMCA, being in sympathy with its aims and objectives. Trustees meet regularly throughout the year to review the progress of the association in meeting its charitable goals. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and in planning future activities for the year. The association will continue in their efforts to increase income and manage cash flow, whilst maximising the impact of activities on the young people in the Taunton Deane area and support residents of all ages within the local community.

Finally, I would like to recognise and thank our team, our employees, our volunteers and trustees. As a charity we rely on your hard work and the support you give us throughout the year. We have a fantastic facility, but it is your efforts that make the building a hub of the community. I am confident with your help; the charity can continue to grow over the coming years bringing meaningful change to the children and young people in our catchment area. Thank you for your efforts.



Antony White

<sup>‡</sup>English Indices of Deprivation 2019, MHCLG

Registered Charity number: 1152585

Principal address: Lisieux Way Taunton Somerset  
TA1 2LB

## **Trustees**

The Trustees in office on the date the report was approved were:

A. White (Chair)  
Z. Coulson (Vice Chair)  
N. Low  
D. Palmer

The following persons served as Trustees during the year ended 31st August 2021:

N. Low (Chair)  
A. White (Vice Chair)  
Z. Coulson  
D. Palmer

## **Independent Examiner**

Accounts prepared by:

Karen Nobes BA (hons), ACMA, CTA Polden Accountants Ltd  
Poplar Farm Burtle Road Burtle Somerset TA7 8NB

## **Independent Examiners Report:**

## **YMCA Taunton**

### **Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 August 2022**

We report on the financial statements of YMCA Taunton for the year ended 31 August 2022, as set out on pages 2 to 26, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 8, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### **Respective responsibilities of the directors and the accountant**

As described on page 9, you, the charity's Trustees are responsible for the preparation of the accounts.


The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

#### **No statement of opinion**

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

**Signed:-**



**Karen Nobes - Independent Accountant**

Chartered Management Accountants

Poplar Farm  
Burtle Road  
Burtle Road  
Somerset  
TA7 8NB

This report was signed on 20 May 2023



## YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2022

### Statement of Financial Activities for the year ended 31 August 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2022 £	2021 £
<b>Income &amp; Endowments from:</b>						
Donations & Legacies	A1	45,569	178,990	-	224,559	99,074
Charitable activities	A2	280,094	-	-	280,094	209,852
Other trading activities	A3	3,410	-	-	3,410	2,863
Investments	A4	292	-	-	292	29
Other	A5	6,033	-	-	6,033	-
<b>Total income</b>	<b>A</b>	<b>335,398</b>	<b>178,990</b>	<b>-</b>	<b>514,388</b>	<b>311,818</b>
<b>Expenditure on:</b>						
Charitable activities	B2	313,771	194,611	-	508,382	275,479
<b>Total expenditure</b>	<b>B</b>	<b>313,771</b>	<b>194,611</b>	<b>-</b>	<b>508,382</b>	<b>275,479</b>
<b>Net income for the year</b>		<b>21,627</b>	<b>(15,621)</b>	<b>-</b>	<b>6,006</b>	<b>36,339</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>21,627</b>	<b>(15,621)</b>	<b>-</b>	<b>6,006</b>	<b>36,339</b>
<b>Net movement in funds</b>		<b>21,627</b>	<b>(15,621)</b>	<b>-</b>	<b>6,006</b>	<b>36,339</b>
<b>Reconciliation of funds:-</b>						
<b>Total funds brought forward</b>	<b>E</b>	270,543	113,056	105	383,704	347,363
<b>Total funds carried forward</b>		<b>292,170</b>	<b>97,435</b>	<b>105</b>	<b>389,710</b>	<b>383,702</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 8 to 26 form an integral part of these accounts.

## YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2022

### YMCA Taunton - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Endowment Funds 2021 £	Prior Year Total Funds 2021 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	45,659	53,415	-	<b>99,074</b>
Charitable activities	A2	209,852	-	-	<b>209,852</b>
Other trading activities	A3	2,863	-	-	<b>2,863</b>
Investments	A4	29	-	-	<b>29</b>
Other	A5	-	-	-	-
<b>Total income</b>	<b>A</b>	<b>258,403</b>	<b>53,415</b>	<b>-</b>	<b>311,818</b>
<b>Expenditure on:</b>					
Raising funds	B1	-	-	-	-
Charitable activities	B2	241,010	34,469	-	<b>275,479</b>
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>241,010</b>	<b>34,469</b>	<b>-</b>	<b>275,479</b>
Net gains on investments	B4	-	-	-	-
<b>Net income for the year</b>		<b>17,393</b>	<b>18,946</b>	<b>-</b>	<b>36,339</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>17,393</b>	<b>18,946</b>	<b>-</b>	<b>36,339</b>
<b>Net movement in funds</b>		<b>17,393</b>	<b>18,946</b>	<b>-</b>	<b>36,339</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		<b>253,148</b>	<b>94,110</b>	<b>105</b>	<b>347,363</b>
<b>Total funds carried forward</b>		<b>270,541</b>	<b>113,056</b>	<b>105</b>	<b>383,702</b>

#### All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 8 to 26 form an integral part of these accounts.



## YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2022

### YMCA Taunton - Resources applied in the year ended 31 August 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	6,006	36,339
<b>Net resources available to fund charitable activities</b>	<b><u>6,006</u></b>	<b><u>36,339</u></b>

The notes attached on pages 8 to 26 form an integral part of these accounts.

## YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2022

### Movements in revenue and capital funds for the year ended 31 August 2022

#### Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	270,543	113,056	105	383,704	347,363
Recognised gains and losses before transfers	21,627	(15,621)	-	6,006	36,339
	<b>292,170</b>	<b>97,435</b>	<b>105</b>	<b>389,710</b>	<b>383,702</b>
<b>Closing revenue funds</b>	<b>292,170</b>	<b>97,435</b>	<b>105</b>	<b>389,710</b>	<b>383,702</b>

#### Designated revenue funds included within the unrestricted funds above

	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 September	133,035	108,745
Transfer (to)/from revenue accumulated funds	-	24,290
<b>At 31 August</b>	<b>133,035</b>	<b>133,035</b>

The purposes for which these funds have been designated are described in Note 20 to the accounts.

#### Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	159,135	97,435	105	256,675	250,667
Revenue designated funds	133,035	-	-	133,035	133,035
<b>Total funds</b>	<b>292,170</b>	<b>97,435</b>	<b>105</b>	<b>389,710</b>	<b>383,702</b>

The notes attached on pages 8 to 26 form an integral part of these accounts.

## YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2022

### YMCA Taunton

### Income and Expenditure Account for the year ended 31 August 2022 as required by the Companies Act 2006

	2022 £	2021 £
<b>Income</b>		
Income from operations	508,063	310,789
Refunds from HMRC on gift aided donations	-	1,000
Investment income		
Interest receivable	292	29
Other operating income	6,033	-
<b>Gross income in the year before exceptional items</b>	<b>514,388</b>	<b>311,818</b>
<b>Gross income in the year including exceptional items</b>	<b>514,388</b>	<b>311,818</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	491,706	258,803
Depreciation and amortisation	14,676	14,676
Governance costs	2,000	2,000
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>508,382</b>	<b>275,479</b>
<b>Net income before tax in the financial year</b>	<b>6,006</b>	<b>36,339</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>6,006</b>	<b>36,339</b>
<b>Retained surplus for the financial year</b>	<b>6,006</b>	<b>36,339</b>
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 8 to 26 form an integral part of these accounts.

# YMCA Taunton - Balance Sheet as at 31 August 2022

SORP				2022	2021
	Note	Ref		£	£
<b>Fixed assets</b>		A			
Tangible assets	10	A2		78,431	93,107
<b>Current assets</b>		B			
Stocks		B1	100	100	
Debtors	12	B2	23,064	18,558	
Cash at bank and in hand		B4	450,428	396,276	
<b>Total current assets</b>			473,592	414,934	
<b>Creditors: amounts falling due within one year</b>	13	C1	(162,313)	(124,337)	
<b>Net current assets</b>				311,279	290,597
<b>The total net assets of the charity</b>				<b>389,710</b>	<b>383,704</b>

The total net assets of the charity are funded by the funds of the charity, as follows:-

## Endowment funds

Endowment Revenue Funds	18	D1	105	105	105
				105	105

## Restricted funds

Restricted Revenue Funds	18	D2	97,435	113,056	
			97,435		113,056

## Unrestricted Funds

Unrestricted Revenue Funds	18	D3	159,135	137,508	
			159,135		137,508

## Designated Funds

Designated Revenue Funds	18	D3	133,035	133,035	
			133,035		133,035
<b>Total charity funds</b>			<b>389,710</b>	<b>383,704</b>	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

## Mr Antony White

Trustee

Approved by the board of trustees on 20 May 2023

The notes attached on pages 8 to 26 form an integral part of these accounts.

# YMCA Taunton

## Notes to the Accounts for the year ended 31 August 2022

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

All Income and expenses have been included in the accounts in so far as they can be measured with reasonable accuracy and there is a fair expectation of their value and certainty.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31st August 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity is a public benefit entity.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2022

#### Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

#### Donated goods, facilities and services

**Donated fixed assets** are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

**Donated goods that are not fixed assets** are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2022

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

**Donated services and facilities** (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

##### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

##### **Allocating costs to activities**

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of people employed within any particular activity.

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures



## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2022

#### Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

##### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Improvements to property	2 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

#### **Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

## **YMCA Taunton**

### **Notes to the Accounts for the year ended 31 August 2022**

#### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

#### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

#### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

#### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

#### **Leasing and hire purchase contracts and commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

#### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

#### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefit of the income from the capital fund, but where restrictions are placed on the use of the capital.

## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2022

#### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### 4 Significance of financial instruments to the charity's position

There are no financial instruments that have a significant effect on the charity's financial position.

#### 5 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	14,676	14,676
Pension costs	4,506	4,028

#### 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 19 Volunteers who donated many hours of their time in various roles across our charity. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

#### 7 Staff costs and emoluments

<b>Salary costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Gross Salaries excluding trustees and key management personnel	61,694	42,981
Employer's National Insurance for all staff	5,755	4,295
Employer's operating costs of defined contribution pension schemes	4,506	4,028
<b>Total salaries, wages and related costs</b>	<b>71,955</b>	<b>51,304</b>
The average number of part time staff employed in the year was	12	12
The average number of full time staff employed in the year was	8	7
The estimated full time equivalent number of all staff employed in the year was	14	12
<b>The estimated equivalent number of full time staff deployed in different activities in the year was:-</b>		
Youth Club and Sports Activities	2	3
Pre-School	9	7
Administration and Support Staff	3	2
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>14</b>	<b>12</b>

## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2022

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 10 Tangible fixed assets

<i>Current Year</i>	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 September 2021	133,445	38,469	-	171,914
<b>At 31 August 2022</b>	<b>133,445</b>	<b>38,469</b>	<b>-</b>	<b>171,914</b>
<b>Depreciation</b>				
At 1 September 2021	31,257	47,550	-	78,807
Charge for the year	5,436	9,240	-	14,676
<b>At 31 August 2022</b>	<b>36,693</b>	<b>56,790</b>	<b>-</b>	<b>93,483</b>
<b>Net book value</b>				
<b>At 31 August 2022</b>	<b>96,752</b>	<b>(18,321)</b>	<b>-</b>	<b>78,431</b>
<b>At 31 August 2021</b>	<b>102,188</b>	<b>(9,081)</b>	<b>-</b>	<b>93,107</b>
<i>Prior Year</i>	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
01 September 2020	133,445	38,469	-	171,914
<b>31 August 2021</b>	<b>133,445</b>	<b>38,469</b>	<b>-</b>	<b>171,914</b>
<b>Depreciation</b>				
<b>Net book value</b>				
<b>31 August 2021</b>	<b>133,445</b>	<b>38,469</b>	<b>-</b>	<b>171,914</b>

31 August 2020

133,445	38,469	-	171,914
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**YMCA Taunton**

**Notes to the Accounts for the year ended 31 August 2022**

# YMCA Taunton

## Notes to the Accounts for the year ended 31 August 2022

<b>11 Stocks &amp; Work in Progress</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Stocks before write downs	100	100
	<b>100</b>	<b>100</b>

### *Analysis of the carrying value of stocks and work in progress by activities*

	<b>Work in Progress</b>		<b>Stocks</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Activity</b>				
Preschool	-	-	100	100
	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>

<b>12 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	19,716	13,988
Prepayments and accrued income	2,316	2,627
Other debtors	1,032	1,943
	<b>23,064</b>	<b>18,558</b>

<b>13 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	28,313	13,179
Accruals	123,114	100,396
PAYE, NIC VAT and other taxes	3,583	3,459
Other creditors	7,303	7,303
	<b>162,313</b>	<b>124,337</b>

### **14 Loans to trustees included in debtors**

There have been no loans to trustees.

### **15 Guarantees made by the charity on behalf of trustees**

There have been no guarantees made on behalf of trustees.

<b>16 Income and Expenditure account summary</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>At 1 September 2021</b>	383,702	347,363
Surplus after tax for the year	6,006	36,339
<b>At 31 August 2022</b>	<b>389,708</b>	<b>383,702</b>

# YMCA Taunton

## Notes to the Accounts for the year ended 31 August 2022

### 17 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2022	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	78,431	-	-	-	78,431
Current Assets	243,017	133,035	105	97,435	473,592
Current Liabilities	(162,313)	-	-	-	(162,313)
	<b>159,135</b>	<b>133,035</b>	<b>105</b>	<b>97,435</b>	<b>389,710</b>

At 1 September 2021	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	93,107	-	-	-	93,107
Current Assets	168,738	133,035	105	113,056	414,934
Current Liabilities	(124,337)	-	-	-	(124,337)
	<b>137,508</b>	<b>133,035</b>	<b>105</b>	<b>113,056</b>	<b>383,704</b>

### 18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 19 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	137,508	21,627	-	159,135
Designated Revenue Funds	133,035	-	-	133,035
<b>Total unrestricted and designated funds</b>	<b>270,543</b>	<b>21,627</b>	<b>-</b>	<b>292,170</b>
<b>Restricted funds:-</b>				
Building Fund	60,754	(15,621)	-	45,133
Projects and Equipment	17,362	-	-	17,362
3G Pitch Fund	27,545	-	-	27,545
YIF Fund	7,395	-	-	7,395
<b>Total restricted funds</b>	<b>113,056</b>	<b>(15,621)</b>	<b>-</b>	<b>97,435</b>
<b>Endowment funds:-</b>				
Sundry other funds	105	-	-	105
<b>Total endowment funds</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>105</b>
<b>Total charity funds</b>	<b>383,704</b>	<b>6,006</b>	<b>-</b>	<b>389,710</b>



# YMCA Taunton

## Notes to the Accounts for the year ended 31 August 2022

### 19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	335,398	(313,771)	-	21,627
<b>Restricted funds:-</b>				
Projects and Equipment	178,990	(194,611)	-	(15,621)
	<b>514,388</b>	<b>(508,382)</b>	<b>-</b>	<b>6,006</b>

### 20 The purposes for which the funds as

#### Unrestricted and designated funds:-

Unrestricted Revenue Funds	YMCA taunton's Reserves Policy is to maintain sufficient levels to enable normal operating activities to continue over a period of up to 12 months, should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	This fund represents the unrestricted surplus that has been designated by the Trustees for an essential spend or particular future purpose.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

#### Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Building Fund	Funds were received towards the improvements to the building which is being depreciated on a straight line basis
Projects and Equipment	Funds were received towards the replacement of equipment which is being depreciated on a straight line basis
3G Pitch Fund	Funds were received towards the replacement of the 3G pitch which is being depreciated on a straight line basis
YIF Fund	Funds were received that directly related to the spending on a youth initiative.

#### Endowment funds:-

Endowment Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Endowment Revaluation Reserve	This fund represents the restricted surplus relating to endowment funds arising on the revaluation of the charity's assets.

### 21 Ultimate controlling party

The charity is under the control of its legal members.

## YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Donations and gifts from individuals</b>					
Small donations individually less than £1000	3,850	-	-	<b>3,850</b>	1,390
Refunds from HMRC on gift aided donations	-	-	-	-	1,000
<b>Total donations and gifts from individuals</b>	<b>3,850</b>	<b>-</b>	<b>-</b>	<b>3,850</b>	<b>2,390</b>

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Revenue grants from government and public bodies</b>					
Small grants individually less than £1000	1,000	-	-	<b>1,000</b>	500
Somerset Communities	-	101,546	-	<b>101,546</b>	1,700
Somerset County Council	9,215	2,565	-	<b>11,780</b>	34,135
Young Carers	-	7,382	-	<b>7,382</b>	8,486
Coronavirus Job retention Scheme	-	225	-	<b>225</b>	29,708
Avon and Somerset Police	-	2,000	-	<b>2,000</b>	1,600
DWP	13,498	-	-	<b>13,498</b>	-
Somerset West and Taunton Council	4,000	62,772	-	<b>66,772</b>	-
National Lottery Community Funding	10,000	-	-	<b>10,000</b>	-
<b>Total public sector revenue grants</b>	<b>37,713</b>	<b>176,490</b>	<b>-</b>	<b>214,203</b>	<b>76,129</b>

All the grants in the prior year were unrestricted.

# YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

## Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Endowment Funds 2021 £	Prior Year Total Funds 2021 £	
<b>Prior Year</b>	<b>34,635</b>	<b>41,494</b>	<b>-</b>	<b>76,129</b>	
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Revenue grants and donations from non public bodies</b>					
Small grants individually less than £1000	500	-	-	500	5,194
Arnold Clark	-	2,500	-	2,500	-
SWTF	-	-	-	-	3,300
Sport England	-	-	-	-	7,466
National Council of YMCA	-	-	-	-	4,455
Allianz	1,000	-	-	1,000	-
Co-Operative	2,461	-	-	2,461	-
Enter name of donor on the analysis Step 25 Section A1-4	-	-	-	-	-
Enter name of donor on the analysis Step 25 Section A1-4	-	-	-	-	-
<b>Total private sector revenue grants</b>	<b>3,961</b>	<b>2,500</b>	<b>-</b>	<b>6,461</b>	<b>20,415</b>

All the grants in the prior year were unrestricted.

## Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Endowment Funds 2021 £	Prior Year Total Funds 2021 £	
<b>Prior Year</b>	<b>8,494</b>	<b>11,921</b>	<b>-</b>	<b>20,415</b>	
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
	45	-	-	45	140

Membership subscriptions as  
donations

**YMCA Taunton**

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the  
SORP 2015

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## YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

### Total Donations, Grants and Legacies

Total Donations, Grants and	A1	45,569	178,990	-	224,559	99,074
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### Legacies

All the donations and gifts in the prior year were unrestricted.

### Prior year

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Prior Year Total Funds 2021 £
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Total Donations, Grants and	A1	45,569	53,415	-	99,074
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### Legacies

## 23 Income from charitable activities - Trading Activities

### Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total funds
	2022 £	2022 £	2022 £	2022 £	2021 £

### Primary purpose and ancillary trading

Youth Club and Sports Activities

Pre-School	61,356	-	-	61,356	33,195
Letting of property for charitable purposes	169,438	-	-	169,438	149,544
	49,300	-	-	49,300	27,113

Total Primary purpose and ancillary trading	280,094	-	-	280,094	209,852
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## 24 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2022 £	2022 £	2022 £	2022 £	2021 £
Total income from charitable trading	280,094	-	-	280,094	209,852
Total from charitable activities	A2	280,094	-	280,094	209,852

## 25 Income from other, non charitable, trading activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2022 £	2022 £	2022 £	2022 £	2021 £

Car Parking Income	1,300	-	-	<b>1,300</b>	1,289
Income from fundraising events	1,191	-	-	<b>1,191</b>	1,245
Canteen Sales	919	-	-	<b>919</b>	329
<b>Total from other activities</b>	<b>3,410</b>	<b>-</b>	<b>-</b>	<b>3,410</b>	<b>2,863</b>

**YMCA Taunton**

**Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015**

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## YMCA Taunton

### Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

#### 26 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Bank Interest Receivable	292	-	-	292	29
<b>Total investment income</b>	<b>A4 292</b>	<b>-</b>	<b>-</b>	<b>292</b>	<b>29</b>

#### 27 Other income and gains

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
<i>Current year</i>	2022	2022	2022	2022	2021
	£	£	£	£	£
Insurance claims - Revenue items	6,033	-	-	6,033	-
<b>Total other income</b>	<b>A5 6,033</b>	<b>-</b>	<b>-</b>	<b>6,033</b>	<b>-</b>

#### 28 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2022	2022	2022	2022	2021
	£	£	£	£	£
Grant Expenditure	15,811	177,105	-	192,916	23,827
<b>Total direct spending</b>	<b>B2a 15,811</b>	<b>177,105</b>	<b>-</b>	<b>192,916</b>	<b>23,827</b>

All the expenditure in the prior year was unrestricted.

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
<i>Prior Year</i>	2021	2021	2021	2021
	£	£	£	£
Grant Expenditure	19,066	4,761	-	23,827
<b>Total direct spending</b>	<b>B2a 19,066</b>	<b>4,761</b>	<b>-</b>	<b>23,827</b>

#### 29 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2022	2022	2022	2022	2021
	£	£	£	£	£
Youth Club Expenditure	26,166	225	-	26,391	25,863
Pre-School Expenditure	141,020	-	-	141,020	111,307
<b>Total charitable trading costs</b>	<b>B2b 167,186</b>	<b>225</b>	<b>-</b>	<b>167,411</b>	<b>137,170</b>



## YMCA Taunton

### Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
	2021	2021	2021	2021
	£	£	£	£
Youth Club Expenditure	17,360	8,503	-	25,863
Pre-School Expenditure	110,444	863	-	111,307
<b>Total charitable trading costs</b>	<b>127,804</b>	<b>9,366</b>	<b>-</b>	<b>137,170</b>

### 30 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
<b>Employee costs not included in direct costs</b>					
Salaries - Administrative staff	61,694	-	-	61,694	42,981
Defined contribution pension cost - administrative staff	4,506	-	-	4,506	4,028
Employers' NI - Administrative staff	5,755	-	-	5,755	4,295
Training and welfare - staff	150	-	-	150	35
Employers NI Allowance	(3,000)	-	-	(3,000)	(3,000)
Travel and subsistence - staff	270	-	-	270	135
<b>Premises Expenses</b>					
Licence fees payable	159	-	-	159	158
Rates and water charges	4,552	-	-	4,552	1,583
Light heat and power	6,186	-	-	6,186	5,767
Cleaning and waste management	9,381	-	-	9,381	8,642
Premises repairs, renewals and maintenance	7,319	17,281	-	24,600	13,488
Property insurance	6,596	-	-	6,596	5,978
<b>Administrative overheads</b>					
Telephone, fax and internet	2,496	-	-	2,496	2,434
Postage	2	-	-	2	44
Stationery and printing	159	-	-	159	136
Hire of equipment	480	-	-	480	632
Sundry expenses	945	-	-	945	2,708
Clothing	-	-	-	-	45
<b>Professional fees paid to advisors other than the auditor or examiner</b>					
Accountancy fees other than examination or audit fees	664	-	-	664	1,174
Other legal and professional	4,115	-	-	4,115	4,728
Affiliation Fees	1,454	-	-	1,454	1,608
<b>Financial costs</b>					
Bank charges	215	-	-	215	207
Depreciation & Amortisation in total	14,676	-	-	14,676	14,676
<b>Support costs before reallocation</b>	<b>128,774</b>	<b>17,281</b>	<b>-</b>	<b>146,055</b>	<b>112,482</b>
<b>Total support costs - Current Year</b>	<b>128,774</b>	<b>17,281</b>	<b>-</b>	<b>146,055</b>	<b>112,482</b>

The basis of allocation of costs between activities is described under accounting policies

## YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

<i>Prior Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
<b>Employee costs not included in direct costs</b>				
Salaries - Administrative staff	22,639	20,342	-	42,981
<b>Support costs before reallocation</b>	<b>92,140</b>	<b>20,342</b>	<b>-</b>	<b>112,482</b>
<b>Total support costs - Prior Year</b>	<b>92,140</b>	<b>20,342</b>	<b>-</b>	<b>112,482</b>

The basis of allocation of costs between activities is described under accounting policies

### 31 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Independent Examiner's fees	2,000	-	-	2,000	2,000
<b>Total Governance costs</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>

All the expenditure in the prior year was unrestricted.

### 32 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2022	2021
		£	£	£	£	£
Total direct spending	<b>B2a</b>	15,811	177,105	-	192,916	23,827
Total charitable trading costs	<b>B2b</b>	167,186	225	-	167,411	137,170
Total support costs	<b>B2d</b>	128,774	17,281	-	146,055	112,482
Total Governance costs	<b>B2e</b>	2,000	-	-	2,000	2,000
<b>Total charitable expenditure</b>	<b>B2</b>	<b>313,771</b>	<b>194,611</b>	<b>-</b>	<b>508,382</b>	<b>275,479</b>

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds	
		2021	2021	2021	2021	
		£	£	£	£	
Total direct spending	<b>B2a</b>	19,066	4,761	-	23,827	
Total charitable trading costs	<b>B2b</b>	127,804	9,366	-	137,170	
Total support costs	<b>B2d</b>	92,140	20,342	-	112,482	
Total Governance costs	<b>B2e</b>	2,000	-	-	2,000	
<b>Total charitable expenditure</b>	<b>B2</b>	<b>241,010</b>	<b>34,469</b>	<b>-</b>	<b>275,479</b>	

## YMCA Taunton

### Activity analysis of Income and expenditure for the for the year ended 31 August 2022

*This analysis is classsified by activity and not by conventional nominal descriptions.*

#### 33 Analysis of income by activity

	SOFA ref	2022 £	2021 -
<b>Activity</b>			
<b>Income from charitable activities</b>			
Lettings		49,300	27,113
Youth Club and Sports Activities		61,356	33,195
Preschool		169,438	149,544
<b>Total Income from charitable activities</b>	<b>A2</b>	<b>280,094</b>	<b>209,852</b>
<b>Income from other, non charitable, trading activities</b>			
Fundraising activities		1,191	1,245
Canteen Sales		919	329
Car Park		1,300	1,289
<b>Total Income from other, non charitable, trading activities</b>	<b>A3</b>	<b>3,410</b>	<b>2,863</b>
<b>Summary of Total Income, including the items above</b>			
Charitable activities	<b>A2</b>	280,094	209,852
Other activities	<b>A3</b>	3,410	2,863
Donations & Legacies	<b>A1</b>	224,558	99,074
Investment income	<b>A4</b>	292	29
Other income	<b>A5</b>	6,034	-
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>514,388</b>	<b>311,818</b>
<b>Categories of income</b>			
Income from exchange transactions		514,388	311,818

#### 34 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022 £	2022 £	2022 £	2022 £	2021 £
<b>Lettings</b>					
Direct costs	33,953	-	-	33,953	3,074
Employee costs not included in direct cos	-	12,210	-	12,210	6,253
Premises expenses	-	9,059	-	9,059	4,594
Administrative overheads	-	718	-	718	774
Professional fees	-	1,097	-	1,097	969
Financial costs	-	2,621	-	2,621	1,920
<b>Total Lettings</b>	<b>33,953</b>	<b>25,705</b>	<b>-</b>	<b>59,658</b>	<b>17,584</b>

## YMCA Taunton

### Activity analysis of Income and expenditure for the for the year ended 31 August 2022

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
<b><i>Youth Club and Sports Activities</i></b>					
Direct costs	42,056	-	-	42,056	3,765
Charitable trading costs	26,391	-	-	26,391	25,863
Employee costs not included in direct cos	-	15,124	-	15,124	7,659
Premises expenses	-	11,221	-	11,221	5,627
Administrative overheads	-	890	-	890	948
Professional fees	-	1,359	-	1,359	1,187
Financial costs	-	3,246	-	3,246	2,352
<b>Total Youth Club and Sports Activities</b>	<b>68,447</b>	<b>31,840</b>	<b>-</b>	<b>100,287</b>	<b>47,401</b>

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
<b><i>Preschool</i></b>					
Direct costs	116,907	-	-	116,907	16,989
Charitable trading costs	141,020	-	-	141,020	111,306
Employee costs not included in direct cos	-	42,041	-	42,041	34,562
Premises expenses	-	31,193	-	31,193	25,393
Administrative overheads	-	2,474	-	2,474	4,277
Professional fees	-	3,778	-	3,778	5,355
Financial costs	-	9,024	-	9,024	10,612
<b>Total Preschool</b>	<b>257,927</b>	<b>88,510</b>	<b>-</b>	<b>346,437</b>	<b>208,494</b>

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Total Lettings	33,953	25,705	-	59,658	17,584
Total Youth Club and Sports Activities	68,447	31,840	-	100,287	47,401
Total Preschool	257,927	88,510	-	346,437	208,494
Total Governance costs as detailed in Note 31	-	2,000	-	2,000	2,000
<b>Total charitable expenditure</b>	<b>360,327</b>	<b>148,055</b>	<b>-</b>	<b>508,382</b>	<b>275,479</b>

The basis of allocation of costs between activities is described under accounting policies

## YMCA Taunton

### Activity analysis of Income and expenditure for the for the year ended 31 August 2022

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 32

#### Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Lettings	352	2,621	12,210	10,874	26,057
Youth Club and Sports Activities	436	3,246	15,124	13,470	32,276
Preschool	1,212	9,024	42,041	37,445	89,722
<b>Grand Total</b>	<b>2,000</b>	<b>14,891</b>	<b>69,375</b>	<b>61,789</b>	<b>148,055</b>

### 35 Analysis of non charitable expenditure by activity

#### Activity

<i>Governance costs</i>	<b>Governance costs</b>	<b>Governance costs</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other Expenditure - Governance costs as detailed in Note 31	<b>2,000</b>	<b>2,000</b>

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 0

### 36 Carrying value of work in progress analysed between activities

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Preschool	<b>100</b>	<b>100</b>